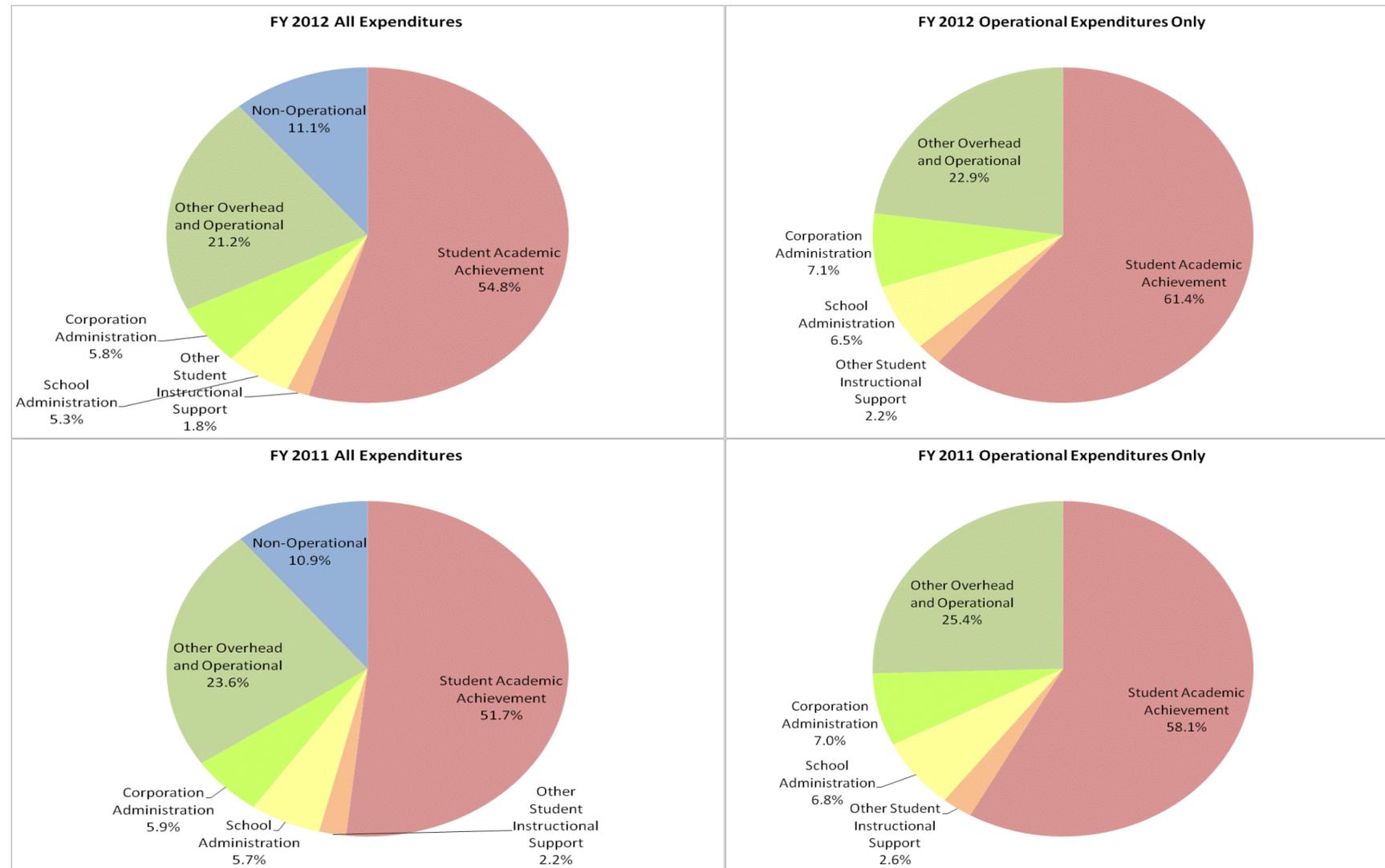


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2011 - June 2012  
Whiting School City (4760)**

Whiting School City (4760)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$5,066,978	48.6%	\$5,922,864	56.3%	\$5,294,393	51.7%	\$6,305,924	54.8%
Student Instructional Support	\$734,519	7.0%	\$782,244	7.4%	\$809,426	7.9%	\$821,191	7.1%
Overhead and Operational	\$2,453,424	23.5%	\$2,828,976	26.9%	\$3,017,678	29.5%	\$3,117,036	27.1%
Nonoperational	\$2,165,072	20.8%	\$982,987	9.3%	\$1,116,605	10.9%	\$1,273,251	11.1%
<b>Grand Total</b>	<b>\$10,419,992</b>		<b>\$10,517,070</b>		<b>\$10,238,102</b>		<b>\$11,517,403</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	55.7%	63.8%	59.6%	61.9%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Whiting School City (4760)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$150,192	\$223,104	\$236,113	\$236,633	58%	6%	0%
	11100 Regular Programs; Elementary	\$933,556	\$1,360,022	\$1,587,779	\$1,614,561	73%	19%	2%
	11200 Regular Programs; Middle/Junior High	\$562,773	\$761,059	\$823,860	\$862,807	53%	13%	5%
	11300 Regular Programs; High School	\$969,448	\$1,317,558	\$1,404,527	\$1,567,235	62%	19%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$14,445	\$0	\$0	\$0	-100%		
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$16,120	\$44,963	\$55,468	\$54,789	240%	22%	-1%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$13,959	\$5,798	\$0	\$0	-100%	-100%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$9,465	\$4,676	\$0	\$0	-100%	-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$9,561	\$5,100	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$354	\$432	\$532		50%	23%
	12350 Physical Impairment; Homebound	\$0	\$476	\$9,125	\$4,206		> 500%	-54%
	12510 Culturally Different; Communication Disorders	\$1,907	\$23,228	\$48,724	\$41,496	> 500%	79%	-15%
	12900 Other Special Programs	\$140,927	\$201,555	\$475,111	\$615,494	337%	205%	30%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$580	\$651	\$947	\$756	30%	16%	-20%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$9,371	\$16,956	\$13,343	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$4,753	\$0	\$0	\$14,322	201%		
	14200 Summer School Programs; Middle/Junior High School	\$15,678	\$25,796	\$16,219	\$21,042	34%	-18%	30%
	14300 Summer School Programs; High School	\$10,635	\$10,937	\$11,814	\$15,388	45%	41%	30%
	16100 Remediation Testing	\$6,498	\$13,980	\$9,939	\$3,320	-49%	-76%	-67%
	16200 Preventive Remediation	\$7,306	\$1,969	\$9,579	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$0	\$2,825	\$0	\$157,190		> 500%	
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$697,492	\$1,307,089	\$0	\$315,485	-55%	-76%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$17,087	\$39,945	\$0	\$4,282	-75%	-89%	
	22110 Improvement of Instruction; Service Area Direction	\$1,202	\$0	\$0	\$0	-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$67,273	\$121,432	\$53,552	\$74,144	10%	-39%	38%
	22220 Library/Media Services; School Library	\$79,529	\$110,875	\$125,011	\$111,343	40%	0%	-11%
	22230 Library/Media Services; Audiovisual	\$668	\$1,075	\$0	\$1,467	120%	37%	
	22360 Instruction, Related Technology; Network Support	\$317,996	\$321,441	\$412,850	\$589,433	85%	83%	43%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$4,070	\$0	\$0	\$0	-100%		
	26497 2007 Account Code - Teachers Retirement Fund	\$186,049	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$4,248,540</b>	<b>\$5,922,864</b>	<b>\$5,294,393</b>	<b>\$6,305,924</b>	<b>48%</b>	<b>6%</b>	<b>19%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$31,309	\$11,430	\$33,842	\$9,775	-69%	-14%	-71%
	21130 Attendance and Social Work Services; Social Work Services	\$28,346	\$42,023	\$43,079	\$45,331	60%	8%	5%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,195	\$2,965	\$16,257	\$6,499	444%	119%	-60%
	21220 Guidance Services; Counseling Services	\$60,357	\$85,601	\$65,830	\$74,261	23%	-13%	13%
	21310 Health Services; Service Area Direction	\$0	\$0	\$200	\$600			200%
	21340 Health Services; Nurse Services	\$40,975	\$58,964	\$63,089	\$67,135	64%	14%	6%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$203	\$2,022			> 500%
	24100 Office of The Principal	\$409,771	\$581,260	\$586,926	\$615,569	50%	6%	5%
<b>Student Instructional Support Total</b>		<b>\$571,953</b>	<b>\$782,244</b>	<b>\$809,426</b>	<b>\$821,191</b>	<b>44%</b>	<b>5%</b>	<b>1%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$27,578	\$24,197	\$21,451	\$24,763	-10%	2%	15%
	23150 Board of Education; Legal Services	\$38,424	\$66,566	\$24,204	\$63,802	66%	-4%	164%
	23160 Board of Education; Promotion Expenses	\$3,018	\$1,970	\$2,597	\$1,741	-42%	-12%	-33%
	23190 Board of Education; Other Governing Body Services	\$27,090	\$35,010	\$54,928	\$41,901	55%	20%	-24%
	23210 Executive Administration; Office of The Superintendent	\$239,717	\$258,055	\$263,251	\$278,727	16%	8%	6%
	25120 Fiscal Services; Service Area Direction	\$41,891	\$106,439	\$101,503	\$99,488	137%	-7%	-2%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$33,990	\$58,168	\$59,577	\$62,572	84%	8%	5%
	25150 Fiscal Services; Payroll Services	\$41,764	\$66,616	\$67,790	\$69,834	67%	5%	3%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$978	\$160	\$406		-58%	154%
	25192 Other Fiscal Services; Petty Cash	\$0	\$850	\$525	\$525		-38%	0%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$2,656	\$25,945			> 500%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**Whiting School City (4760)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25720 Personnel Services; Recruitment and Placement	\$243	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$6,035	\$1,706	\$3,606	\$2,915	-52%	71%	-19%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$43,111	\$80,537	\$36,222	\$49,158	14%	-39%	36%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$736,259	\$1,013,535	\$1,119,341	\$1,043,418	42%	3%	-7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$3,172	\$5,804	\$5,091	\$5,225	65%	-10%	3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$134,215	\$184,347	\$231,829	\$214,908	60%	17%	-7%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$393	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$850	\$958	\$886	\$3,894	358%	307%	339%
	26600 Operation and Maintenance of Plant Services; Security Services	\$4,613	\$17,629	\$0	\$0	-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$99,082	\$98,436	\$112,272	\$104,745	6%	6%	-7%
	27010 Student Transportation; Service Area Direction	\$74,771	\$102,941	\$152,877	\$149,616	100%	45%	-2%
	27100 Student Transportation; Vehicle Operation	\$184,642	\$197,129	\$179,856	\$199,280	8%	1%	11%
	27200 Student Transportation; Monitoring Services	\$4,110	\$2,340	\$0	\$0	-100%	-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$33,412	\$47,592	\$58,618	\$78,467	135%	65%	34%
	27400 Student Transportation; Purchase of School Buses	\$35,000	\$46,868	\$0	\$43,571	24%	-7%	
	27500 Student Transportation; Insurance on Buses	\$11,040	\$7,114	\$9,418	\$9,722	-12%	37%	3%
	27900 Student Transportation; Other Student Transportation Services	\$500	\$0	\$4,524	\$4,278	> 500%		-5%
	27910 Student Transportation; Bus Driver Training	\$419	\$5	\$27	\$450	7%	> 500%	> 500%
	31100 Food Services Operations; Service Area Direction	\$41,113	\$49,640	\$50,483	\$54,754	33%	10%	8%
	31200 Food Services Operations; Food Preparation and Dispensing	\$105,154	\$133,007	\$161,729	\$186,266	77%	40%	15%
	31400 Food Services Operations; Food Purchases	\$131,033	\$182,712	\$240,577	\$260,299	99%	42%	8%
	31900 Other Food Services	\$15,603	\$37,827	\$51,683	\$36,367	133%	-4%	-30%
<b>Overhead and Operational Total</b>		<b>\$2,118,241</b>	<b>\$2,828,976</b>	<b>\$3,017,678</b>	<b>\$3,117,036</b>	<b>47%</b>	<b>10%</b>	<b>3%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$24,569	\$51,491	\$23,122	\$20,673	-16%	-60%	-11%
	33200 Community Recreation	\$2,635	\$2,363	\$483	\$0	-100%	-100%	-100%
	33400 Athletic Coaches	\$130,191	\$177,139	\$168,788	\$166,673	28%	-6%	-1%
	33930 Latch Key Kid Program	\$830	\$1,000	\$0	\$0	-100%	-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$10,591	\$0	\$81,500	\$0	-100%		-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$50,325	\$43,677	\$24,159	\$79,754	58%	83%	230%
	45100 Building Acquisition, Construction and Improvements	\$105,019	\$260,024	\$206,918	\$293,825	180%	13%	42%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$188,240			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$23,556	\$16,305	\$4,175	\$7,275	-69%	-55%	74%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$18,814	\$15,557	\$81,990	\$4,117	-78%	-74%	-95%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$1,393	\$13,394	\$27,753	\$12,527	> 500%	-6%	-55%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$140,615	\$63,754	\$91,145	\$76,139	-46%	19%	-16%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$3,183	\$806	\$0	\$26,170	> 500%	> 500%	
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$115,000	\$225,086	\$226,298		97%	1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$182,870	\$172,279	\$40,489	\$26,821	-85%	-84%	-34%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,375,500	\$0	\$0	\$0	-100%		
	53300 Debt Services; Lease Rental; School Buses ; Principal	\$55,032	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$0	\$48,708	\$136,058	\$139,267		186%	2%
	54250 Common School Fund; Interest	\$0	\$1,490	\$4,938	\$5,473		267%	11%
<b>Nonoperational Total</b>		<b>\$2,125,124</b>	<b>\$982,987</b>	<b>\$1,116,605</b>	<b>\$1,273,251</b>	<b>-40%</b>	<b>30%</b>	<b>14%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$90,356	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$340,444	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$52,613	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$838,164	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$11,958	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$22,599	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,356,133</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			